



County of Marquette
BOARD OF COMMISSIONERS

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March 9, 2016

The Honorable Rick Snyder
Governor
P.O. Box 30013
Lansing, MI 48909

Dear Governor Snyder:

It has come to our attention that Marcus Abood was recently reappointed to the Michigan Tax Tribunal. For the reasons discussed below, we oppose this appointment and ask the appointment be withdrawn. We urge you to fill the At Large position with qualified assessors who show an understanding of both residential and commercial assessing.

Mr. Abood was a judge of the decision in *Home Depot v Breitung Township*. In that decision, Mr. Abood approved the use of sales of vacant properties to value a new Home Depot. The Home Depot serves as a regional market and is within a very competitive commercial strip. Yet, the vacant properties that Mr. Abood used were outside of the U.P. and were deed restricted abandoned properties. Mr. Abood reached a valuation for Home Depot stores (\$25 per square foot) that is not found anywhere in the United States. In Home Depot's home state of Georgia, the same stores have an average value of \$65 per square foot, roughly the same average value that is found in Wisconsin.

Mr. Abood has gone further and determined in the *Menards v City of Escanaba* case that seller-imposed deed restrictions do not affect marketing of the property or its sale price. Mr. Abood is the only tax professional, litigant or judge, to have adopted this point of view. This view is contrary to Michigan law.

Mr. Abood is notable for his rejection of traditional methods of assessment, either because he does not understand assessing or because of his bias.

The appointment appears to reject the concerns of local government that the Tribunal has become biased and that Tribunal decisions are far outside the range of reasonable decisions and valuations found anywhere in the United States. These concerns have been voiced in the newspapers in Michigan and outside the state for over a year. We hope that your office simply made a mistake and urge the withdrawal Mr. Abood's appointment.

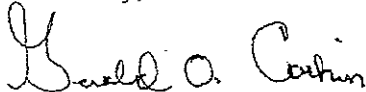
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We have urged our legislators to have the Senate hold a hearing and deny its consent to Mr. Abood's appointment. The lack of qualified persons in the executive branch of government causes serious damage to local units. The damage done by the policies embraced by Mr. Abood will have a lasting effect on local government throughout the State of Michigan. It is our hope that Mr. Abood does not represent your view of local government or a rejection of the assessment practices from the State Tax Commission. At the point when a legislative fix may be on the horizon, the last thing the State of Michigan needs is to add to the irreparable harm that has already been caused by Mr. Abood.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gerald O. Corkin".

Gerald O. Corkin, Chairman
Marquette County Board of Commissioners